The Church Executive™ — Accounting Routines

Introduction

Index

Introduction 1

Accounting settings 2
Chart of Accounts . 3
Defaults 4
Years 6

Accounting menu 7

Vendors 8
Drop-down lists . . . 9
Fields 10

Accounting 12
Add 13
Details 15
Copy button 16
Post button 17
Unpost button . . . 18
Cheque button . . . 19
Details button . . . 20
Viewing buttons . . 21
Calculator 21

Report 22
Form type . . . 23
Criteria 30
Sort 31
Report options 31

Sample Transactions . . 32

Annual Budget . . . . . .

Deposits 36

Payroll . . . . . .

GST reports 40

Accounting

Accounting tables have been incorporated into *The Church Executive*™ database. Data is recorded into these accounting tables in one of a few ways:

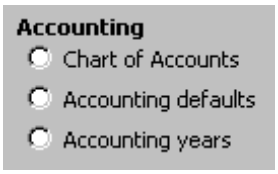
- manually entered via an Accounting module (accessed via the **Accounting** button from the Main Switchboard).

  These will typically be accounts payables (ie. office expenses, etc.).

- posting a payroll entry

- posting donations received from weekly services, then "deposited"

Accounting Settings



There are several *settings* related to working with the Accounting module that need to be customized by your church.

Consider these *pre-requisites* to using the accounting module effectively.

These settings include:

- defining your Chart of Accounts (see page 3). Typically, you will add new accounts as time goes on. However, an initial set of accounts is essential.
- Accounting defaults (see page 4). To ensure that *posting* of data from other modules is placed into the correct accounts, various system-wide defaults need to be defined here.
- Accounting years (see page 6). Determines the first and last days of each *accounting* year, which can be different from a *calendar* year.

Chart of Accounts

Accounts are assigned a 4-digit account code. The chart of accounts is maintained via the Look-up Tables module.

from the Main Switchboard, choose the **Look-up Tables** button (**Alt-K**).

on the **Codes (2)** tab, choose the **Chart of Accounts** radio button (at the top of the second column).

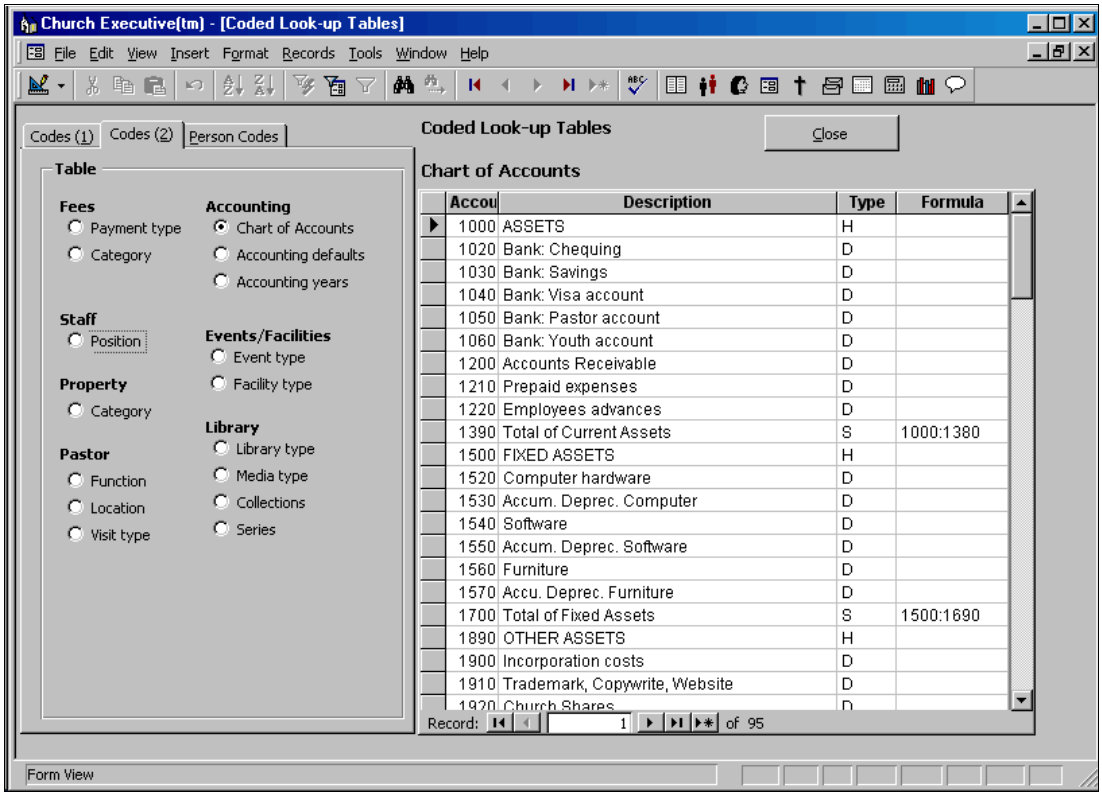


Figure 5
Chart of Accounts (your list will most likely be different)

Account — a 4-digit numerical code representing the account.

Description — a brief title of this account.

Type — a single-character letter code identifying the account type:

Header	**L**eft
Detail	**R**ight
	Sum

Only Detail-type or Left-type accounts can have transactions. Header accounts are for grouping and reporting purposes only. Sum accounts are used on a Trial Balance report to provide group totals. Right accounts are for summing left accounts only (ie. a sub total).

Formula — identify a formula for Sum-type and Right-type accounts. A colon (**:**) indicates a range of accounts to sum. A plus (**+**) or minus (**-**) are used to represent addition or subtraction of specified accounts. R-type accounts must only reference L-types in the formula.

Accounting Defaults

To ensure that *posting* of data from other modules is placed into the correct accounts, various system-wide defaults need to be defined here.

from the Main Switchboard, choose the **Look-up Tables** button (**Alt-K**).

on the **Codes (2)** tab, choose the **Accounting defaults** radio button (second item, from the top of the second column).

A three-*tabbed control* presents the various defaults:

Accounting tab

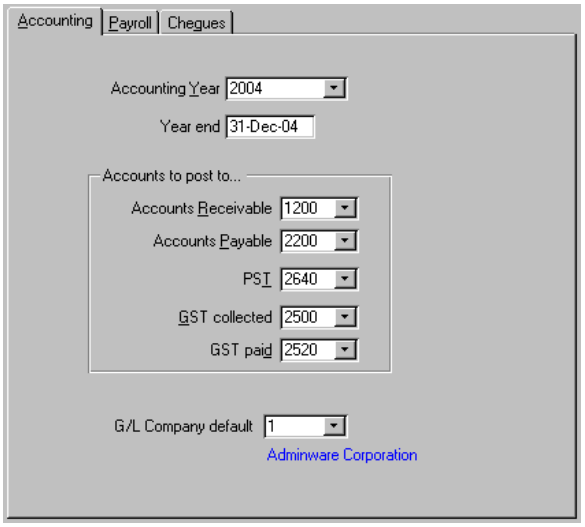


Figure 10
Accounting tab control

Accounting Year — what is the *current* accounting year? You must select an item from the drop-down list.

If a new year is desired that is not found in the drop-down list, it must be first be defined in the accounting years module (see page).

Year end — what is the *last date* (year end) for the current accounting year?

Accounts to post to… — five different types of *transactions* require the assignment of the their respective account codes:

- accounts receivable
- accounts payable
- PST
- GST collected
- GST paid

For each, select an account from the drop-down list.

G/L Company default — from the drop-down list, select the vendor to be used as the *default* value for new general ledger entries.

Payroll tab

On this tab you identify the various accounts that different payroll items are *posted* to.

The list includes:

- Gross salary (wages)
- EI (employment insurance)†
- CPP (Canada Pension)†
- Vacation pay†
- Employee advances
- Income taxes
- Benefits (such as group insurance)
- Net pay (chequing account)

† requires *two* accounts (debit and credit)

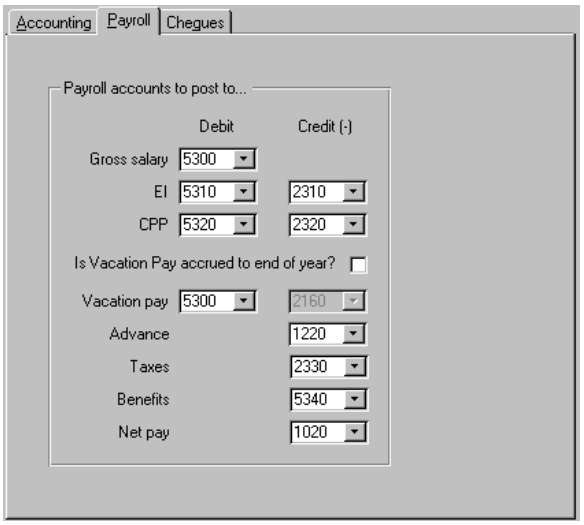


Figure 11
Payroll tab control

Cheques tab

This tab is used to identify which *type* of cheques you are using:

- not available
- pre-made (as in those available from NEBS Business Products)
- print all (the program will generate the *entire* cheque onto a regular sheet of 8½"x11" paper)

If Print all is selected as the cheque type, then *all* of the other fields on this screen are *required*.

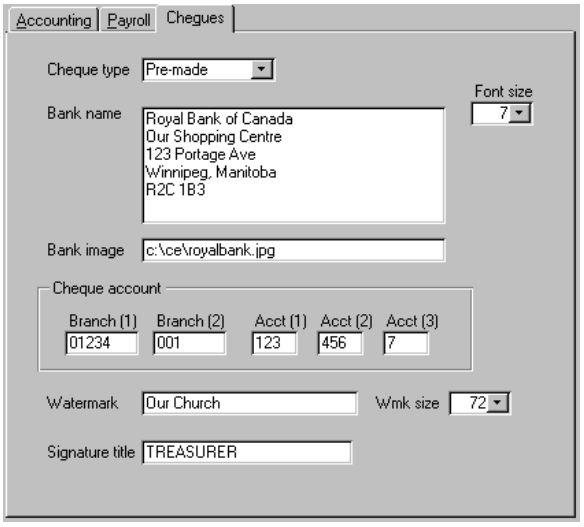


Figure 12
Cheques tab control

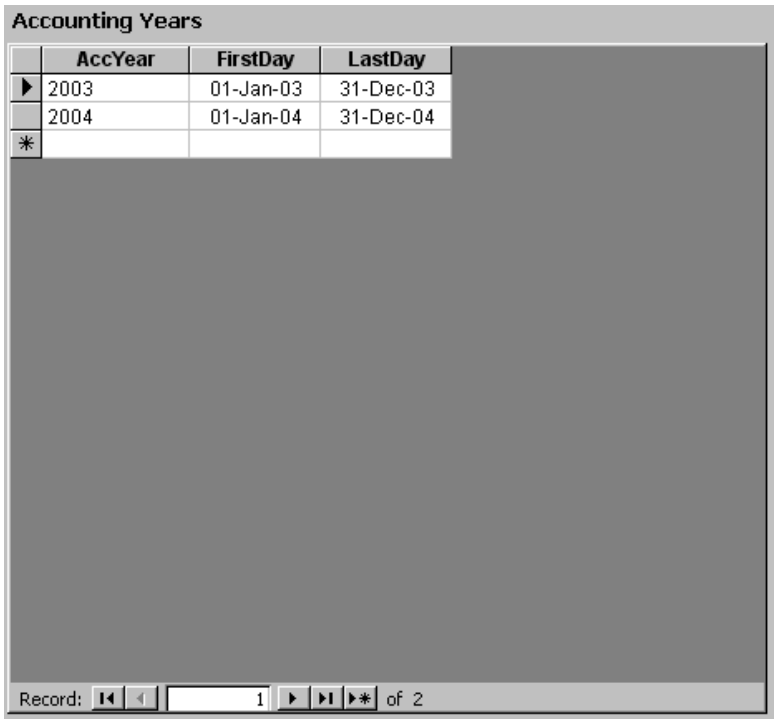
Accounting Years

Accounting years

The accounting module checks the date of each new transaction against the *current* accounting years start and end date.

from the Main Switchboard, choose the **Look-up Tables** button (**Alt-K**). Look-up Tables

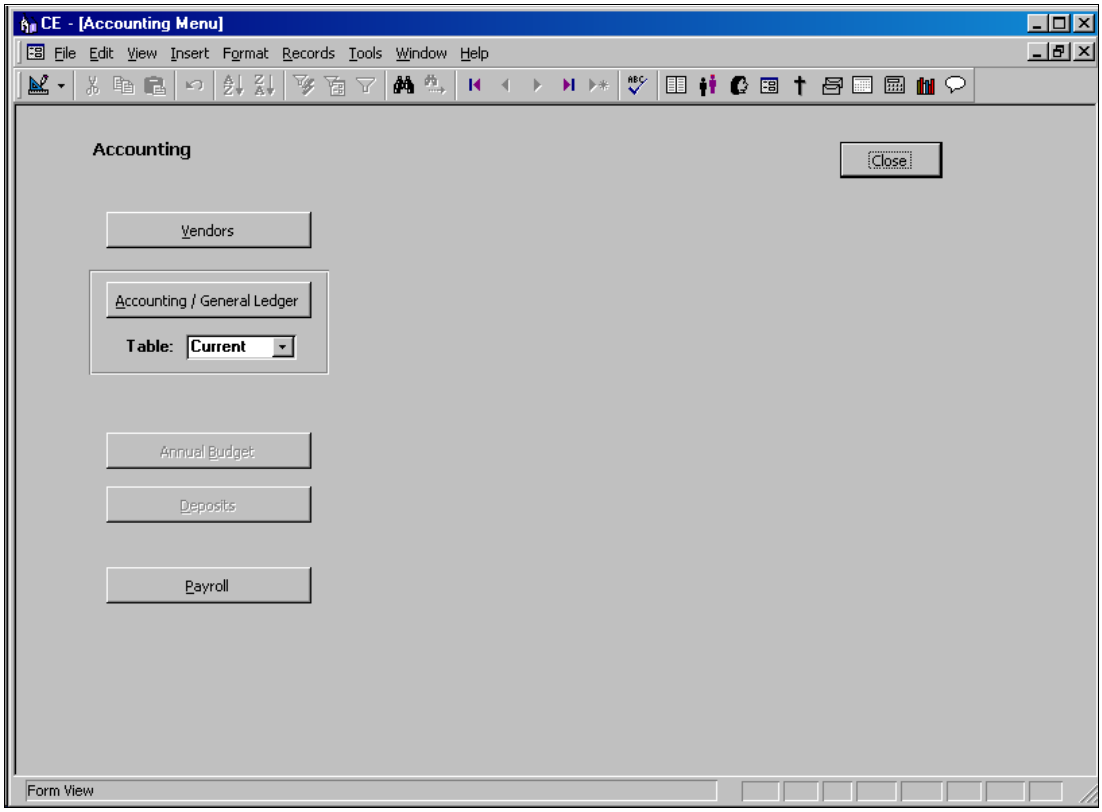
on the **Codes (2)** tab, choose the **Accounting defaults** radio button (third item, from the top of the second column). Codes (2)



A *new* year is added to the blank row at the bottom of the list (the one with the asterisk at the left side).

Accounting Menu

Clicking the **Accounting** button from the Main Switchboard will display the *Accounting* menu:



- use the **Vendors** button to identify the company, contact, and address information for each "vendor" to be used in the Accounting/General Ledger module (see page 8).

- the **Accounting/General Ledger** button will access the main part of the Accounting routines (see page 12). You can pre-select the *accounting year* you would like to work with.

- the **Annual Budget** button is used to work with the church's annual budget (see page).

- the **Deposits** button is where daily (or weekly) monies are deposited (see page).

- the **Payroll** button records all staff payroll entries (see page).

GST reporting?

Vendors

Every accounting transaction — whether it be a general ledger journal entry, accounts payable, staff payroll or deposit — is assigned to a *vendor*. In some cases, the vendor is a company (such as the purchase of office supplies from a local store); in other cases, the vendor is a person (such as staff payroll); in others, it is your own church (deposits, for example).

> In order for a transaction to be completed, a *vendor* must exist for the specific company (or person) in the Vendors table.
>
> In order for a staff person to have a payroll entry created, a *vendor* must exist for this person in the Vendors table.

If desired, for each vendor you can identify an unlimited number of individual contacts.

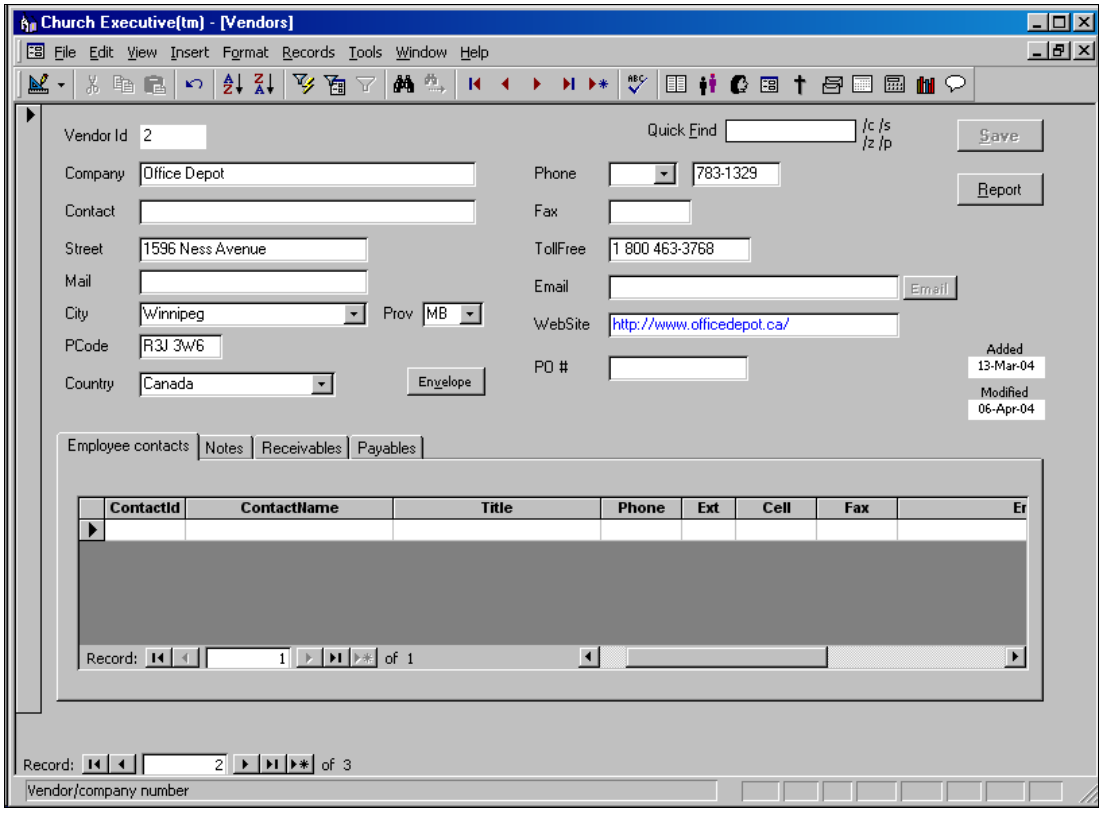
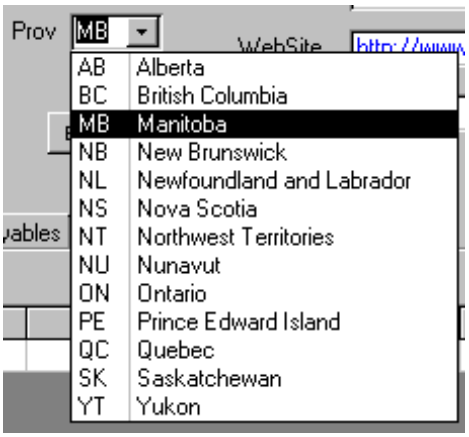


Figure 19
Vendors form

Vendor Drop-down Lists

There are a few *drop-down list* fields on the Vendor screen:

- City
- Province/State
- Country
- Area code



The drop-down lists are used to ensure that consistent information is entered into your database. As such, you are limited to choosing an item from the list (or none at all).

Pressing **F4** or **Alt-down arrow** will present the list of choices.

New items can be added to the respective drop-down lists at anytime, even as you are adding a new vendor. However, to speed up the process of adding new vendors, you may want to take a few moments *before* entering lots of information and jot down the most common or appropriate values for each of these fields and enter them into the respective lists. Since most vendors are *local*, it is quite likely that the most common values are already listed in your database.

Add new item

There are two ways to add a new item to a drop-down list:

via the Look-up Tables module.

This method will likely be used shortly after you have installed the program and are getting ready to enter your data. It provides a convenient section where you can browse through *all* drop-down lists used throughout the program.

Tip: clicking the Look-Up Table icon on the Toolbar will open this module.

double-click in the respective field to display a pop-up dialog box.

This method will likely be used periodically as you are using the program in the months and years to come. It provides the quickest way to add a new value to the field you are currently working with.

Illustrated to the right are the current values found in the Province drop-down list as viewed by double-clicking in the Province field on the Vendor screen.

A new value is added in the last row of the list, beside the asterisk.

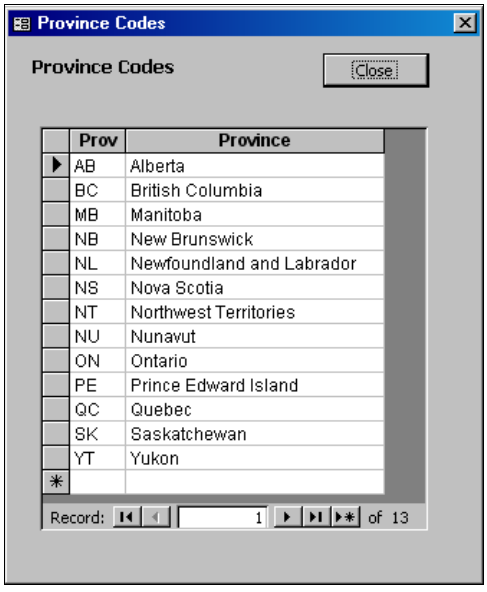


Figure 22
Province/State codes

Vendor Fields

The fields are listed in the order they appear as you **Tab** through the screen.

Vendor id

This unique number is assigned automatically by *The Church Executive™* — you cannot add or edit this value.

Company

The Company is the name of the company (vendor).

Contact

The full name of the main contact person at this company.

Street

Enter the street address for this vendor.

If the vendor *only* has a post office box or similar mailing address, it should be entered *here*.

Mail

If the vendor has a *second* line to their mailing address, it would be entered here.

Both the street and mail addresses are included on a mailing label or envelope.

City

This is a user-defined field that displays a list of allowable values in a drop-down list. You are limited to selecting an item from this list.

Pressing **F4** or **Alt-down arrow** will present the list of choices.

If you require a new city that is not shown in the current list of allowable values, you will need to *add* a new city to the list. See page 9 for details on doing this.

Prov

This is a user-defined field that displays a list of allowable values in a drop-down list. You are limited to selecting an item from this list.

Pressing **F4** or **Alt-down arrow** will present the list of choices.

If you require a new province/state that is not shown in the current list of allowable values, you will need to *add* a new province/state to the list. See page 9 for details on doing this.

PCode

The postal code for this vendor.

Lowercase letters are converted to uppercase when you leave the field. In addition, if exactly six characters are entered, a space is automatically inserted into the middle.

Country

Only required for *international* vendors, otherwise leave the country field blank.

Pressing **F4** or **Alt-down arrow** will present the list of choices.

This is a user-defined field that displays a list of allowable values in a drop-down list. You are limited to selecting an item from this list.

If you require a new country that is not shown in the current list of allowable values, you will need to *add* a new country to the list. See page 9 for details on doing this.

Phone

The area code and phone number are two separate fields.

Only enter an area code (from the drop-down list) if the phone number requires it when dialing, otherwise leave it blank.

If exactly seven digits are entered into the phone number, a dash will automatically be inserted when you leave the field.

Pressing **F4** or **Alt-down arrow** in the area code field will present the list of choices.

The area code field is a user-defined field that displays a list of allowable values in a drop-down list. You are limited to selecting an item from this list.

If you require a new area code that is not shown in the current list of allowable values, you will need to *add* a new area code to the list. See page 9 for details on doing this.

Fax

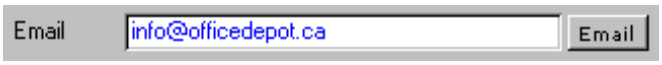
If exactly seven digits are entered into the fax phone number, a dash will automatically be inserted when you leave the field.

Toll Free

Enter a toll free number for this vendor, if applicable.

Email

The vendors primary e-mail address.



As you exit this field, a check is made to ensure the validity of the information that was entered. For example, every e-mail address must have the @ symbol.

E-mail addresses for various individuals within the company can be recorded via the Employee contacts tab at the bottom of the form.

Website

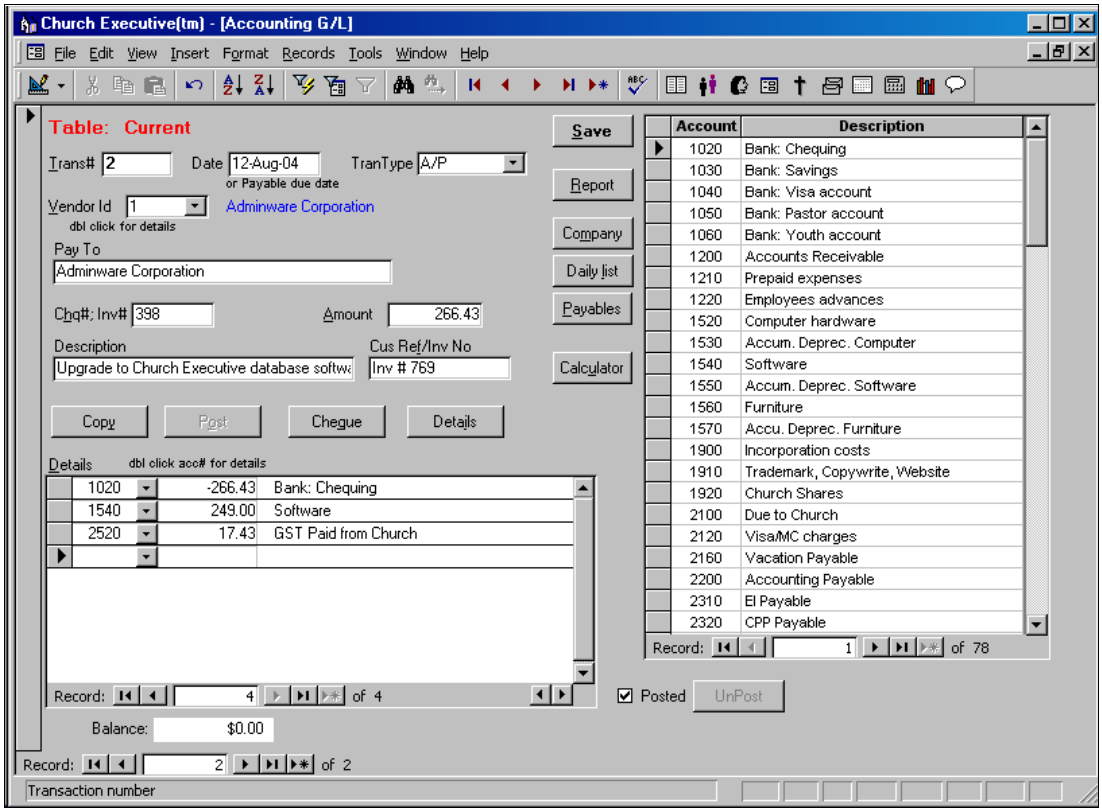
The vendor's website URL, as in: www.adminware.ca

As you exit this field, a check is made to ensure the validity of the information that was entered.

PO #

If you have been notified of a purchase order number to be used on any correspondence with this vendor, you can record it here.

The Accounting module incorporates a number of features found in an off-the-shelf accounting program.



Options available:

- the upper left portion of this screen is used to record the general information about this transaction.

- the lower left side of the screen is used for the specific account **details** and breakdown of this transaction — there will be *at least two detail items* for each transaction, but as many as are needed can be entered.

- the right half of the screen has a list of Left- and Detail-type accounts (see page 3 for information on the various account types..

Add a new Transaction

Each transaction is automatically date-stamped as to when it was added to the system.

the **Trans#** is *automatically* assigned by *The Church Executive*™.

Date: to insert *today's* date, press **Ctrl-;**

When adding a new entry, if the Date is left blank, it will automatically be filled in with today's date after a vendor number is added.

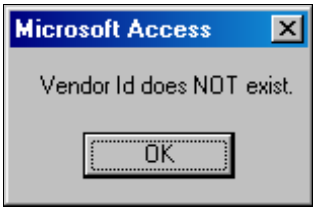
the transaction type is one of 3 choices:

A/R	invoice
A/P	payables/cheque
Deposit	cheque deposited
G/L	general ledger journal entry

Vendor id: when you *leave* this field a number of checks are done:

Pressing **F4** or **Alt-down arrow** field will present the list of choices.

< If the vendor number does *not* exist in the Vendor table an appropriate message is displayed and the **Save** button is disabled.



To ***add*** a new vendor:

double-click in the vendor id field to open the Vendors module

add a new vendor within the Vendors module (see page 8).

save the new vendor.

return to the accounting module to continue working with the transaction you are currently creating.

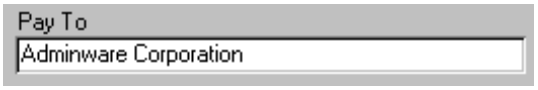
If this is a *new* record, then...

< the vendor's company is displayed to the right of the Vendor id field.

< the **Pay To** field is filled in with a default: the Company name, if available; if not, then the vendor's contact name is used.

You can *double-click* on the currently displayed vendor id to open the vendor form to this vendor.

as noted above, a *default* **Pay To** is provided but this can be changed, if needed.



The name shown is looked up from the Vendor file based on the Vendor id: the Company name is used, if available. Otherwise the contact name is used.

enter the **Chq#; Inv#**.

< numbers and letters are acceptable. However, in order to *print* a cheque, a numeric-only entry must exist.
< Pre-Authorized Cheques should be entered as **PAC**
< leave *blank* if a cheque is not applicable (ie. MasterCard or Visa payment; journal entry, etc.)
< a *voided* cheque entry should be the original cheque# followed by a 'V' (for void).

If this is a *new record* and the new cheque# is *not* blank and the new cheque# contains only digits, then a check is made to see if the newly entered cheque# has been used already. If it is duplicated, an appropriate message is displayed and the **Save** button is disabled.

Posting from other parts of the program automatically assign:

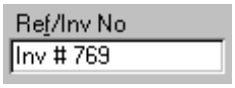
- **Deposit**: when deposit is done. Cheque reads 'Deposit'; Description reads 'Bank deposit for mm/dd/yy'
- **Payroll**: when payroll is posted

the total **Amount** of the payment.

'00' cents will be added automatically if only an integer is supplied (ie. there is no need to enter 'dot zero zero').

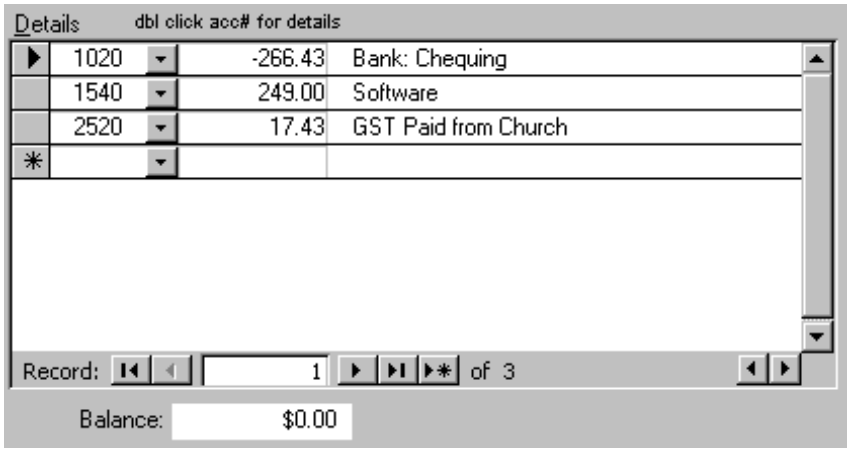
a brief **Description** of this transaction. This field will print at the bottom of a cheque.

a client's **Ref/Inv No.** if applicable. This field will print at the bottom of a cheque



Add Details

There must be at least two detail lines for each transaction. This is because the calculated Balance, shown just below the Details listing, must be *zero* — this can only happen when there are at least two details — one a positive and the other a negative.

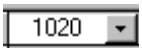


Posting

The Post button is enabled when all of the following are true:

< not already posted
< vendor id exists
< date exists
< amount exists
< balance of details = zero

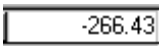
type in an **Account** number or choose one from the drop-down list (pressing **F4** or **Alt-down arrow** will present the list of choices).



The drop-down list only presents *detail*-type and *left*-type accounts — these are the only ones that can be selected.

The **Description** is the associated description for this account code and is looked up automatically by the program. It is for a visual reference only — it cannot be modified here.

enter the **Amount** to be placed into this account. Include a negative (minus sign) where applicable.



For example, writing a cheque is *withdrawing* funds from this account, so it is negative.

When you Tab into this field (and if an account number has been provided), a *default* value will be presented that represents the *balance* remaining on this transaction to give a zero balance.

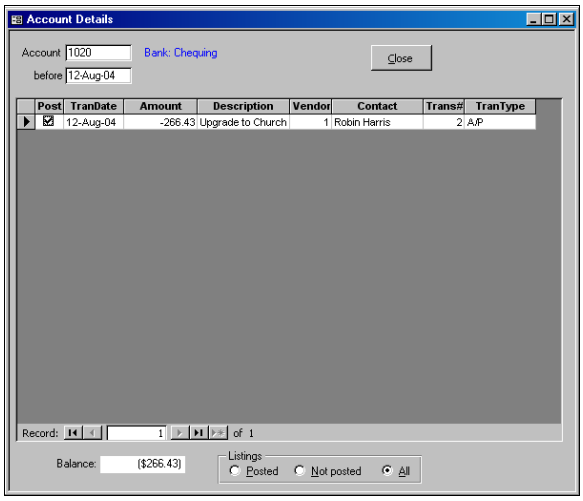
If this is the *first* details entry and the account code is less than 1095 (ie. a Bank account), then the amount is automatically made a negative.

continue adding more details until the Balance becomes zero.

Parentheses around the value indicates a negative amount.

when you *leave* the Details section, a check is made to see if the **Post** button can be enabled.

Double-clicking on the account code in the details section will pop-up an Account Details listing.



Copy

The copy button is *disabled* in the following cases

- < TranType = Deposit
- < Chq# = Inv# *nnn*
- < Desc = Payroll

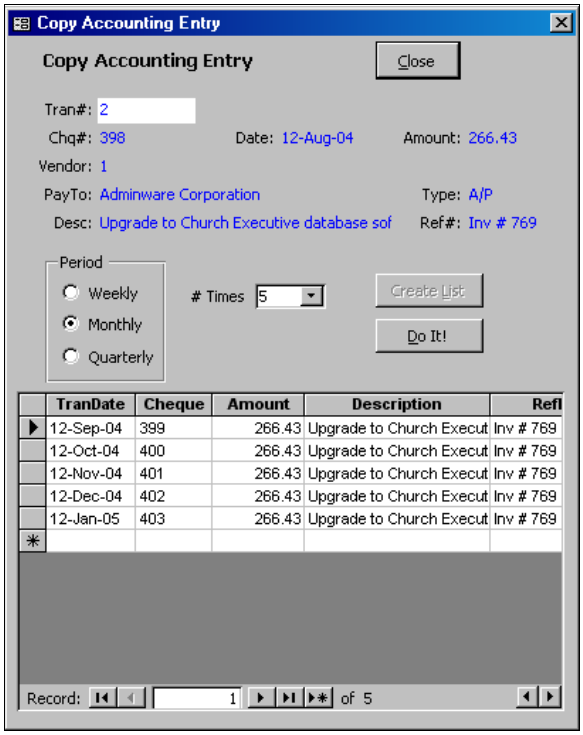
The **Copy** button is used to duplicate the current transaction (and all details) a specified number of times over a specified interval.

This is useful if you need quite a few post-dated cheques written for purchasing an item where payments are spread out over a long period of time. Or perhaps the same PAC entry is required over several months.

The new TranDate is incremented automatically by the Period that you have selected: weekly, monthly, or quarterly.

The new Cheque numbers are automatically incremented by one *if* the current cheque number is strictly numeric.

When you complete the **Do It!** and *leave* this form (ie. return to the Accounting form), you will be placed on the *first* copied transaction.


Copy Accounting Entry
Copy Accounting Entry
Close
Tran#: 2
Chq#: 398
Date: 12-Aug-04
Amount: 266.43
Vendor: 1
PayTo: Adminware Corporation
Type: A/P
Desc: Upgrade to Church Executive database sof
Ref#: Inv # 769
Period
Weekly
Monthly
Quarterly
Times 5
Create List
Do It!
TranDate Cheque Amount Description Refl
12-Sep-04 399 266.43 Upgrade to Church Execut Inv # 769
12-Oct-04 400 266.43 Upgrade to Church Execut Inv # 769
12-Nov-04 401 266.43 Upgrade to Church Execut Inv # 769
12-Dec-04 402 266.43 Upgrade to Church Execut Inv # 769
12-Jan-05 403 266.43 Upgrade to Church Execut Inv # 769
Record: 1 of 5

Post

The **Post** (**Alt-O**) button *flags* the current transaction as being posted so that it cannot be modified in anyway.

You will be prompted to confirm your desire to Post this entry.

Once Posted, the transaction cannot be modified in any way.

The Posted *flag* near the top of the screen will indicate the status.

Various checks are made on the current transaction to ensure that it is 'post-able'.

Rules to Post:
[the post button will not be enabled until all of these rules have been met]

- must have a vendor id, date, amount, and account
- balance of detail items must be *zero*
- if the transaction amount equals zero then a confirming dialog box appears (this would be used only if you are needing to enter a voided cheque)
- a cheque number is compared against the account: a *duplicate* is not allowed.
- if the cheque number is *blank* **and** a detail item = 1020 or 1030 the transaction cannot be posted

Unable to Post:

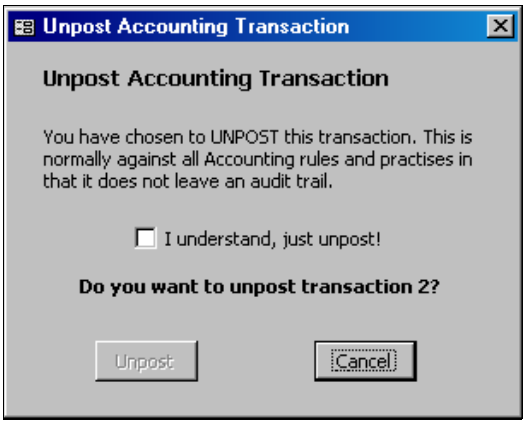
If the Post button happens to be selected and any of the above rules fail to be fulfilled an appropriate dialog box message will appear, such as that shown to the right.

Unpost

The **Unpost** button is used to *unpost* the current transaction so that it can be modified.

Under normal accounting practices, once a transaction is completed and posted it *should* be 100% finalized. If a mistake is found in the transaction then a *new* transaction should be created to correct the mistake.

However, *The Church Executive*™ does allow a transaction to be modified, as long as it is not posted.


Unpost Accounting Transaction
Unpost Accounting Transaction
You have chosen to UNPOST this transaction. This is normally against all Accounting rules and practises in that it does not leave an audit trail.
I understand, just unpost!
Do you want to unpost transaction 2?
Unpost
Cancel

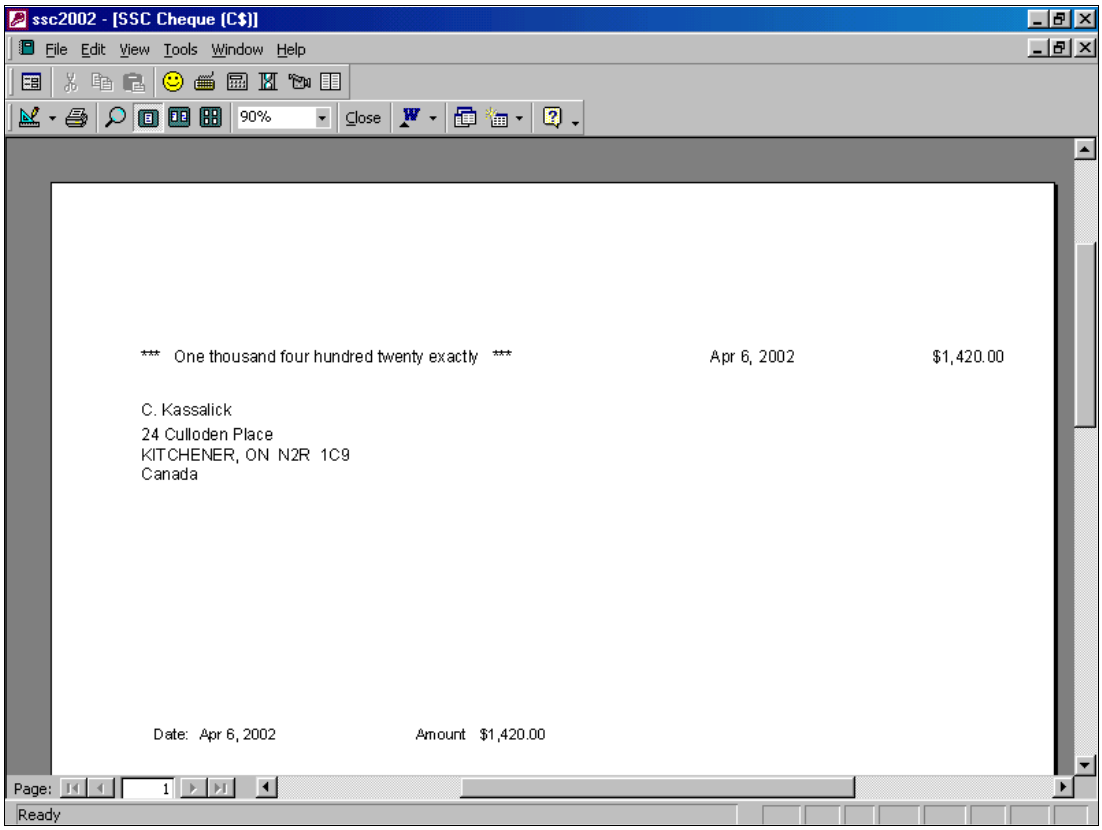
The pop-up dialog box wants you confirm that you understand the implications of unposting the current transaction.

Cheque

The **Cheque** button will allow a cheque to be printed for the current transaction onto a pre-printed blank cheque.

Pre-made forms by **NEBS Business Products** (www.nebs.ca):

Figure 65
NEBS 11" Laser cheque (form type 9085)

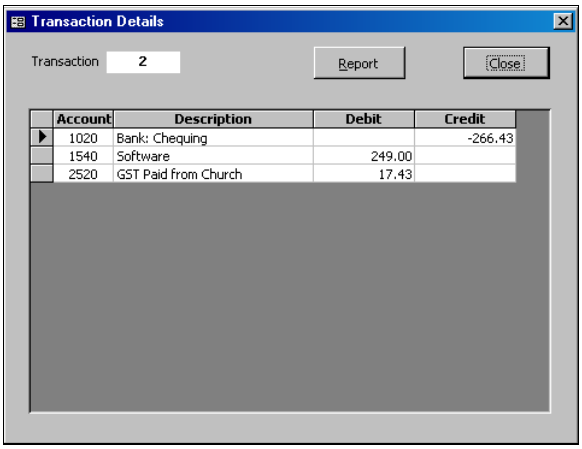


Rules to Print a cheque:

- transaction must be posted
- must have a 'valid' cheque number (numeric only; cannot contain any text or other symbols)

Details

The **Details** button will pop-up a dialog box presenting the transaction *details* in a debit/credit column format. This is more like an accounting-type listing.



Report:

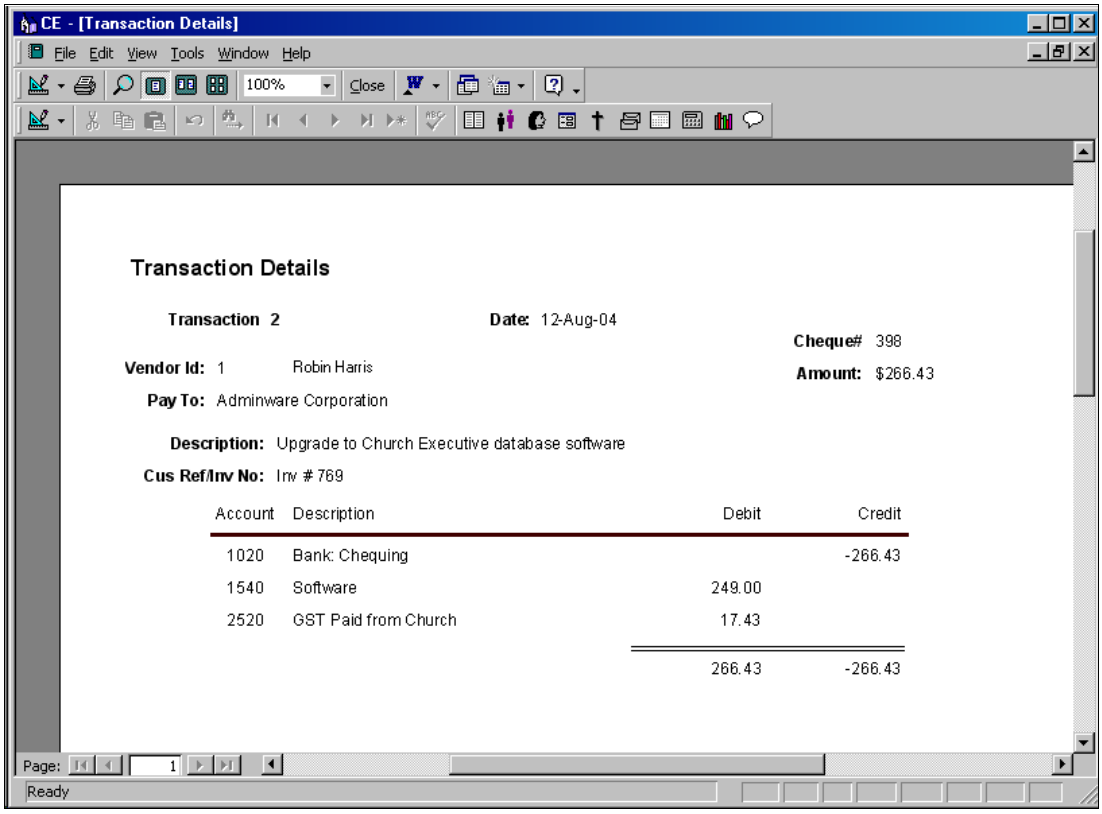


Figure 69
Transaction details report

Viewing Buttons

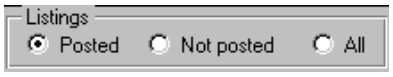
There are several buttons down the center of the screen that present Accounting data in different formats:

- **Company**: show each transaction for a specified *vendor*.
- **Daily list**: show each transaction for a specified *date*.
- **Payables**: show only transaction *types* that are *payables* **and** have a transaction date greater than or equal to a user-defined "as of" date (the default is 'today').

A fourth viewing form is **Account transactions** where each transaction for a specified account is shown. Double-click on an account code (either in the details listing or the account listing) to pop-up the list (see page 16).

The **Listings** radio buttons at the bottom of the Company and Daily List viewing forms are used to determine the *number* of transactions to be displayed:

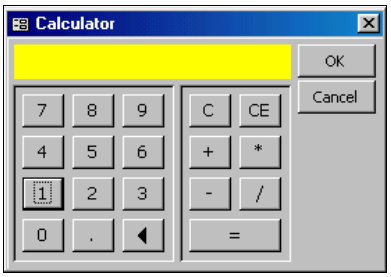
- view only Posted transactions
- view only transactions that have *not* been posted yet
- view All transactions



The **Payables** listing allows you to select an "as of" date.

Calculator

The **Calculator** button (**Alt-U**) pops up a calculator. This is useful if your calculator is not quite handy at the moment.



You can use the mouse to click the buttons on the calculator or use the numbers on the keyboard. The current number can be copied to the clipboard (**Ctrl-C**) and then pasted into an appropriate field in *The Church Executive*™ (**Ctrl-V**).

The general steps to generating a report in some format are:

choose a form type (ie. type of report or query).

identify the selection criteria by providing desired values into pre-defined field selections.

select a sort order for the final output.

do it! (this previews the report to the screen where it can then be printed, if required).

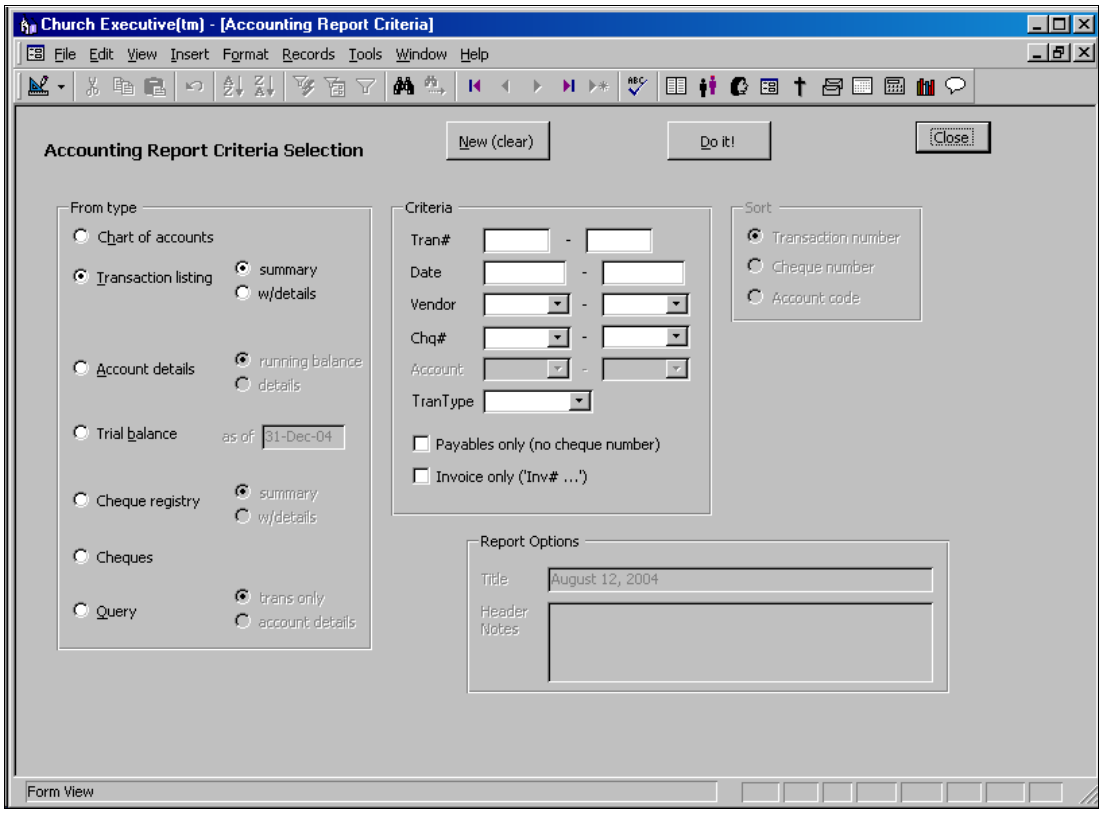


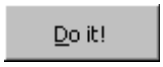
Figure 74
Accounting Report Criteria Form

New (clear)

Use the **New (clear)** button (**Alt-N**) to refresh all of the values on the Accounting report criteria form back to their defaults.

If you are running multiple queries, based on different criteria, then the New button will quickly revert the form back to 'blank' values.

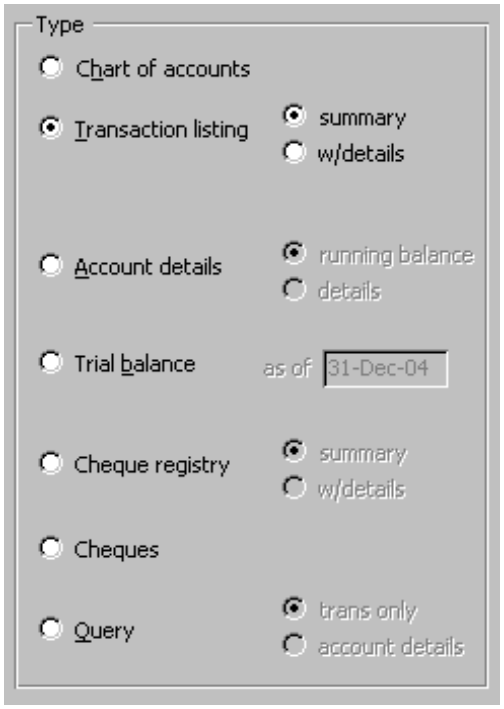
Do it!



After you have chosen all of the desired criteria, destination, and sorting options, use the **Do it!** button (**Alt-D**) to generate the query/report.

Criteria values can be changed as often as you desire until you choose the **Do it!** button.

Form type Seven basic types of reports are currently available:



- Chart of accounts
- Transaction listing (2 types)
- Account details (2 types)
- Trial balance
- Cheque registry (2 types)
- Cheques
- Query (2 types)

The desired report is first presented in a *preview* mode. After previewing you can:

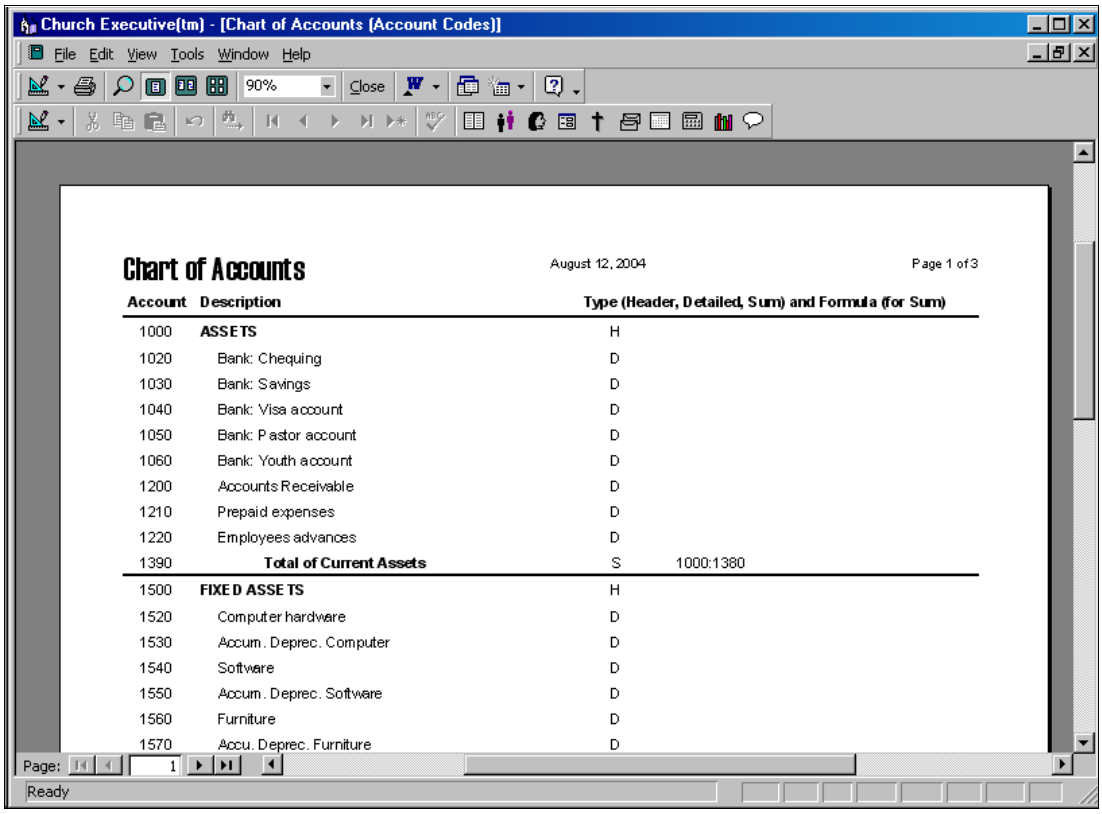
- cancel the preview/print by pressing **Ctrl-F4** (the Windows "Close" keystroke) or pressing the *bottom* X in the upper right corner.

- click the printer icon at the upper left corner of the screen to print the report immediately to the default printer. Pressing **Ctrl-P** will invoke the Windows Print dialog box where you can select the number of copies to print, change printers, or print selected pages.

Chart of accounts

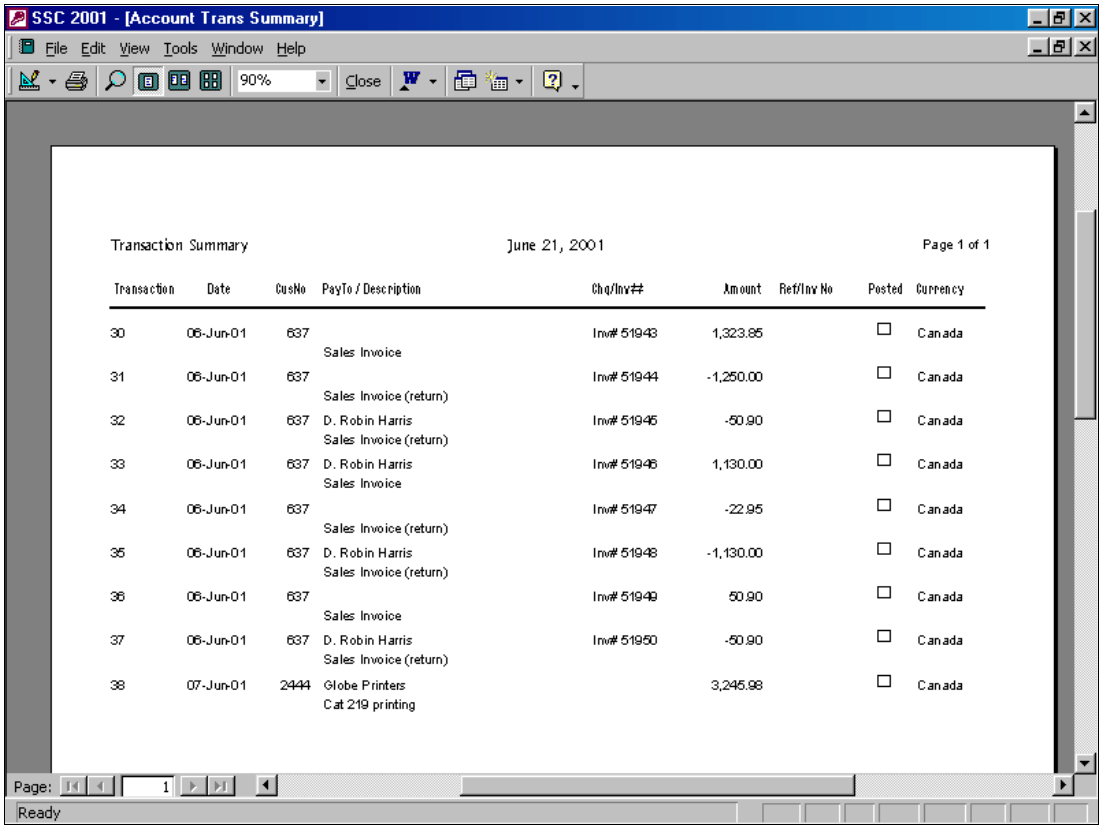
Chart of Accounts Report

This is a complete listing of the account codes currently in use. The Criteria, Sort, and Report Options are *not* available for this report.

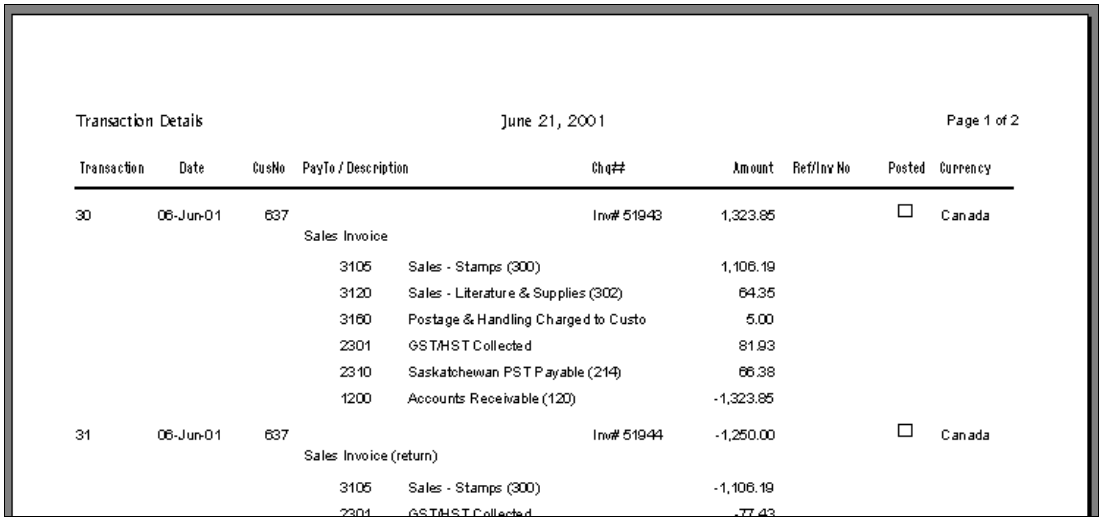

Church Executive(tm) - [Chart of Accounts (Account Codes)]
File Edit View Tools Window Help
90%
Close
Chart of Accounts
August 12, 2004
Page 1 of 3
Account Description Type (Header, Detailed, Sum) and Formula (for Sum)
1000 ASSETS H
1020 Bank: Chequing D
1030 Bank: Savings D
1040 Bank: Visa account D
1050 Bank: Pastor account D
1060 Bank: Youth account D
1200 Accounts Receivable D
1210 Prepaid expenses D
1220 Employees advances D
1390 Total of Current Assets S 1000:1380
1500 FIXED ASSETS H
1520 Computer hardware D
1530 Accum. Deprec. Computer D
1540 Software D
1550 Accum. Deprec. Software D
1560 Furniture D
1570 Accu. Deprec. Furniture D
Page: 1
Ready

Transaction listing

This generates a summary listing of each transaction, sorted by transaction number. Criteria and Report Options can be identified, if desired.

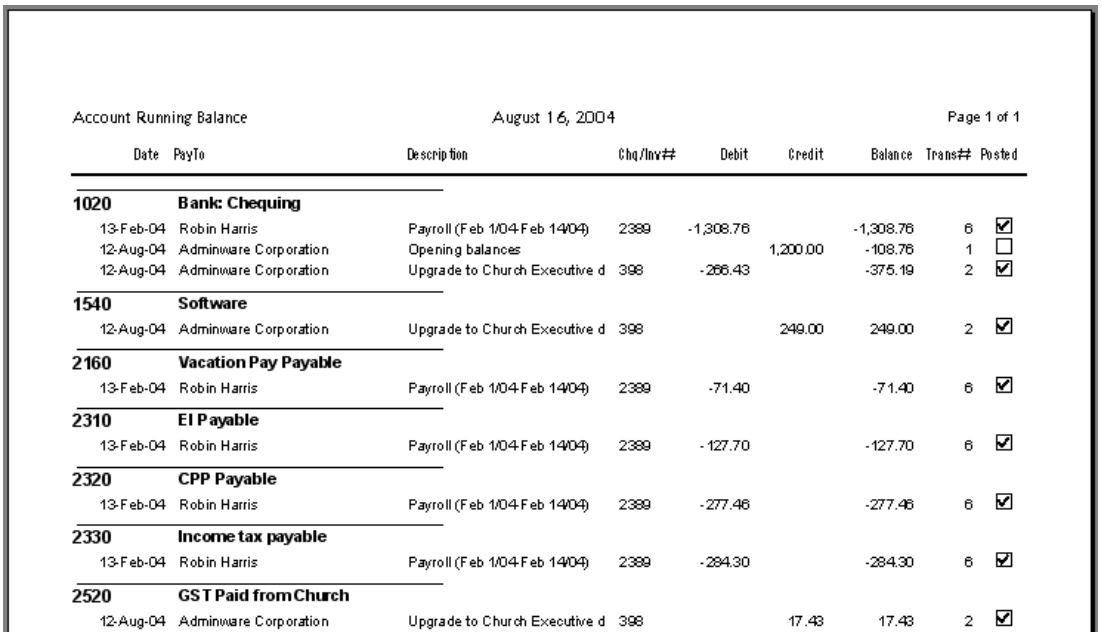

SSC 2001 - [Account Trans Summary]
File Edit View Tools Window Help
90%
Close
Transaction Summary
June 21, 2001
Page 1 of 1
Transaction Date CusNo PayTo / Description Chq/Inv## Amount Ref/Inv No Posted Currency
30 06-Jun-01 637 Inv# 51943 1,323.85 Canada
Sales Invoice
31 06-Jun-01 637 Inv# 51944 -1,250.00 Canada
Sales Invoice (return)
32 06-Jun-01 637 D. Robin Harris Inv# 51945 -50.90 Canada
Sales Invoice (return)
33 06-Jun-01 637 D. Robin Harris Inv# 51946 1,130.00 Canada
Sales Invoice
34 06-Jun-01 637 Inv# 51947 -22.95 Canada
Sales Invoice (return)
35 06-Jun-01 637 D. Robin Harris Inv# 51948 -1,130.00 Canada
Sales Invoice (return)
36 06-Jun-01 637 Inv# 51949 50.90 Canada
Sales Invoice
37 06-Jun-01 637 D. Robin Harris Inv# 51950 -50.90 Canada
Sales Invoice (return)
38 07-Jun-01 2444 Globe Printers 3,245.98 Canada
Cat 219 printing
Page: 1
Ready

The **w/details** option will include each of the transaction details as part of the report.


Transaction Details
June 21, 2001
Page 1 of 2
Transaction Date CusNo PayTo / Description Chq## Amount Ref/Inv No Posted Currency
30 06-Jun-01 637 Inv# 51943 1,323.85 Canada
Sales Invoice
3105 Sales - Stamps (300) 1,106.19
3120 Sales - Literature & Supplies (302) 64.35
3160 Postage & Handling Charged to Custo 5.00
2301 GST/HST Collected 81.93
2310 Saskatchewan PST Payable (214) 66.38
1200 Accounts Receivable (120) -1,323.85
31 06-Jun-01 637 Inv# 51944 -1,250.00 Canada
Sales Invoice (return)
3105 Sales - Stamps (300) -1,106.19

Account Details

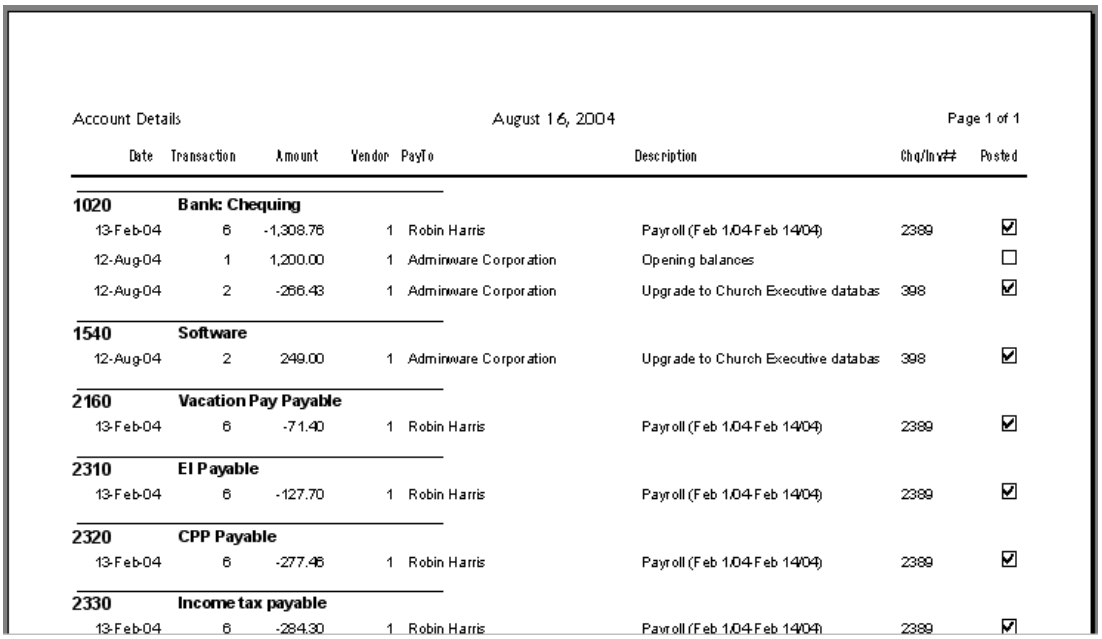
This shows every transaction summarized by each account giving a running balance total.



Account Running Balance — August 16, 2004 — Page 1 of 1

Date	PayTo	Description	Chq/Inv#	Debit	Credit	Balance	Trans#	Posted
1020	**Bank: Chequing**							
13-Feb-04	Robin Harris	Payroll (Feb 1/04-Feb 14/04)	2389	-1,308.76		-1,308.76	6	☑
12-Aug-04	Adminware Corporation	Opening balances			1,200.00	-108.76	1	☐
12-Aug-04	Adminware Corporation	Upgrade to Church Executive d	398	-266.43		-375.19	2	☑
1540	**Software**							
12-Aug-04	Adminware Corporation	Upgrade to Church Executive d	398		249.00	249.00	2	☑
2160	**Vacation Pay Payable**							
13-Feb-04	Robin Harris	Payroll (Feb 1/04-Feb 14/04)	2389	-71.40		-71.40	6	☑
2310	**EI Payable**							
13-Feb-04	Robin Harris	Payroll (Feb 1/04-Feb 14/04)	2389	-127.70		-127.70	6	☑
2320	**CPP Payable**							
13-Feb-04	Robin Harris	Payroll (Feb 1/04-Feb 14/04)	2389	-277.46		-277.46	6	☑
2330	**Income tax payable**							
13-Feb-04	Robin Harris	Payroll (Feb 1/04-Feb 14/04)	2389	-284.30		-284.30	6	☑
2520	**GST Paid from Church**							
12-Aug-04	Adminware Corporation	Upgrade to Church Executive d	398		17.43	17.43	2	☑

The **details** report shows each transaction arranged by account.

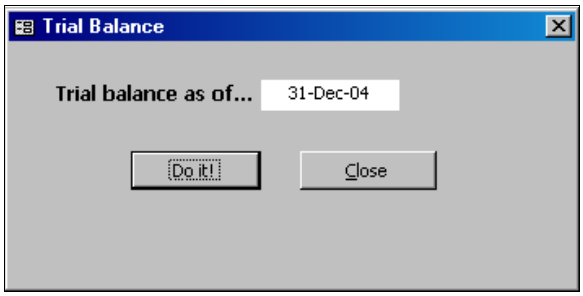


Account Details — August 16, 2004 — Page 1 of 1

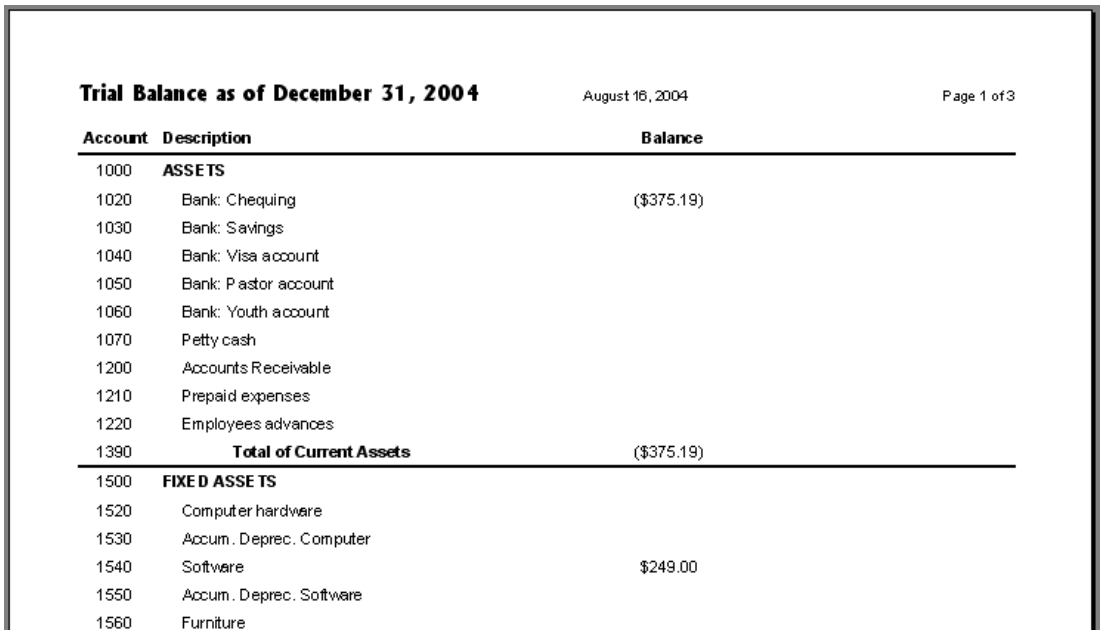
Date	Transaction	Amount	Vendor	PayTo	Description	Chq/Inv#	Posted
1020	**Bank: Chequing**						
13-Feb-04	6	-1,308.76	1	Robin Harris	Payroll (Feb 1/04-Feb 14/04)	2389	☑
12-Aug-04	1	1,200.00	1	Adminware Corporation	Opening balances		☐
12-Aug-04	2	-266.43	1	Adminware Corporation	Upgrade to Church Executive databas	398	☑
1540	**Software**						
12-Aug-04	2	249.00	1	Adminware Corporation	Upgrade to Church Executive databas	398	☑
2160	**Vacation Pay Payable**						
13-Feb-04	6	-71.40	1	Robin Harris	Payroll (Feb 1/04-Feb 14/04)	2389	☑
2310	**EI Payable**						
13-Feb-04	6	-127.70	1	Robin Harris	Payroll (Feb 1/04-Feb 14/04)	2389	☑
2320	**CPP Payable**						
13-Feb-04	6	-277.46	1	Robin Harris	Payroll (Feb 1/04-Feb 14/04)	2389	☑
2330	**Income tax payable**						
13-Feb-04	6	-284.30	1	Robin Harris	Payroll (Feb 1/04-Feb 14/04)	2389	☑

Trial balance

A dialog box is presented to confirm your selection.



This generates a balance for each account as of a specified date (the default is the current date). The Criteria, Sort, and Report Options are *not* available for this report.

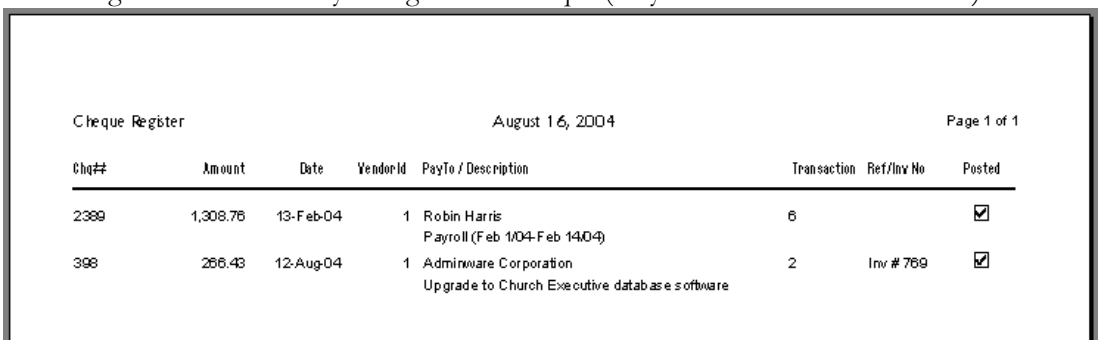


Trial Balance as of December 31, 2004 August 16, 2004 Page 1 of 3

Account	Description	Balance
1000	**ASSETS**	
1020	Bank: Chequing	($375.19)
1030	Bank: Savings	
1040	Bank: Visa account	
1050	Bank: Pastor account	
1060	Bank: Youth account	
1070	Petty cash	
1200	Accounts Receivable	
1210	Prepaid expenses	
1220	Employees advances	
1390	**Total of Current Assets**	($375.19)
1500	**FIXED ASSETS**	
1520	Computer hardware	
1530	Accum. Deprec. Computer	
1540	Software	$249.00
1550	Accum. Deprec. Software	
1560	Furniture	

Cheque registry

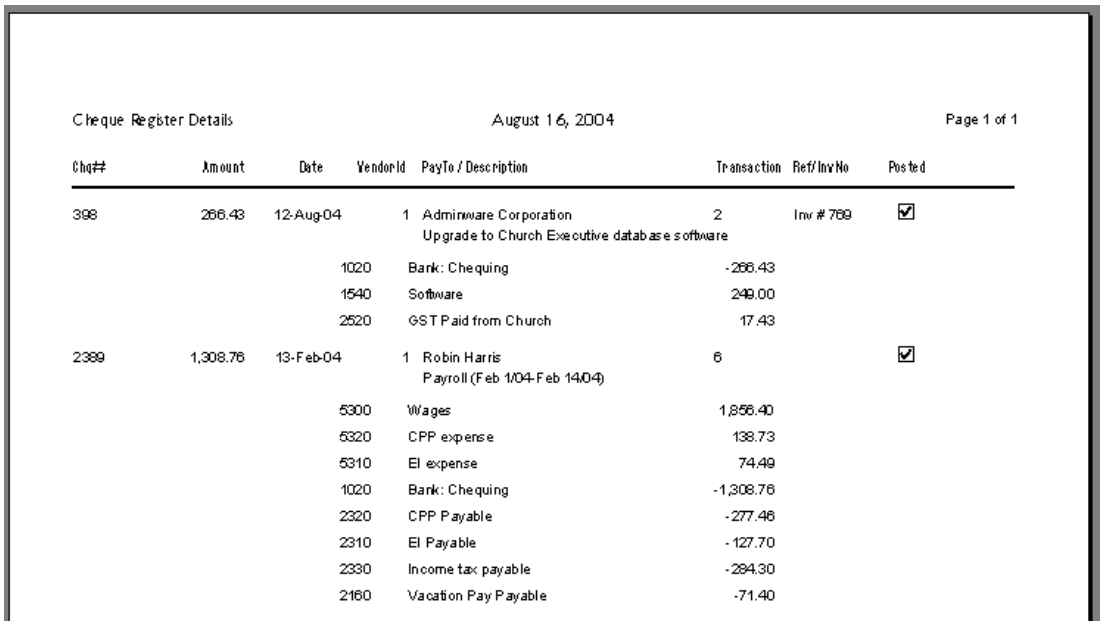
This generates a summary listing of each cheque (only those with a numeric value).



Cheque Register — August 16, 2004 — Page 1 of 1

Chq#	Amount	Date	VendorId	PayTo / Description	Transaction	Ref/Inv No	Posted
2389	1,308.76	13-Feb-04	1	Robin Harris Payroll (Feb 1/04-Feb 14/04)	6		☑
398	266.43	12-Aug-04	1	Adminware Corporation Upgrade to Church Executive database software	2	Inv # 769	☑

The **w/details** option will include each of the account transaction details as part of the report.

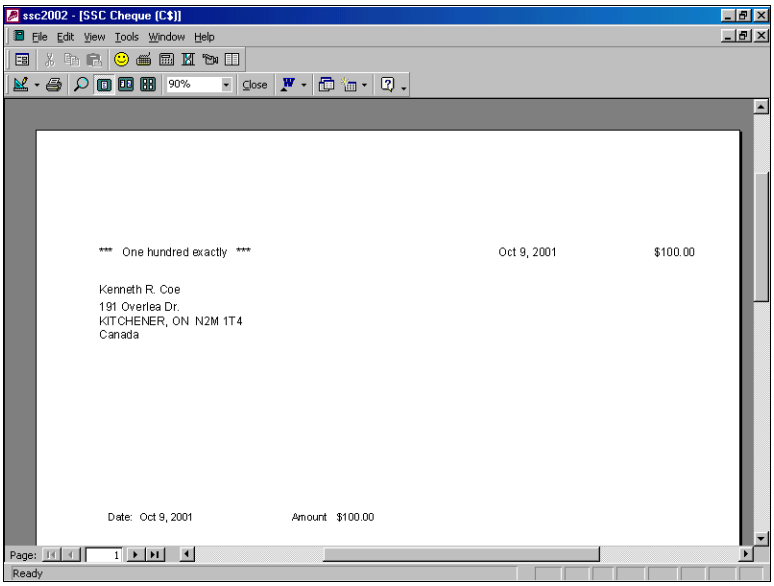


Cheque Register Details — August 16, 2004 — Page 1 of 1

Chq#	Amount	Date	VendorId	PayTo / Description	Transaction	Ref/Inv No	Posted
398	266.43	12-Aug-04	1	Adminware Corporation Upgrade to Church Executive database software	2	Inv # 769	☑
			1020	Bank: Chequing	-266.43		
			1540	Software	249.00		
			2520	GST Paid from Church	17.43		
2389	1,308.76	13-Feb-04	1	Robin Harris Payroll (Feb 1/04-Feb 14/04)	6		☑
			5300	Wages	1,856.40		
			5320	CPP expense	138.73		
			5310	EI expense	74.49		
			1020	Bank: Chequing	-1,308.76		
			2320	CPP Payable	-277.46		
			2310	EI Payable	-127.70		
			2330	Income tax payable	-284.30		
			2160	Vacation Pay Payable	-71.40		

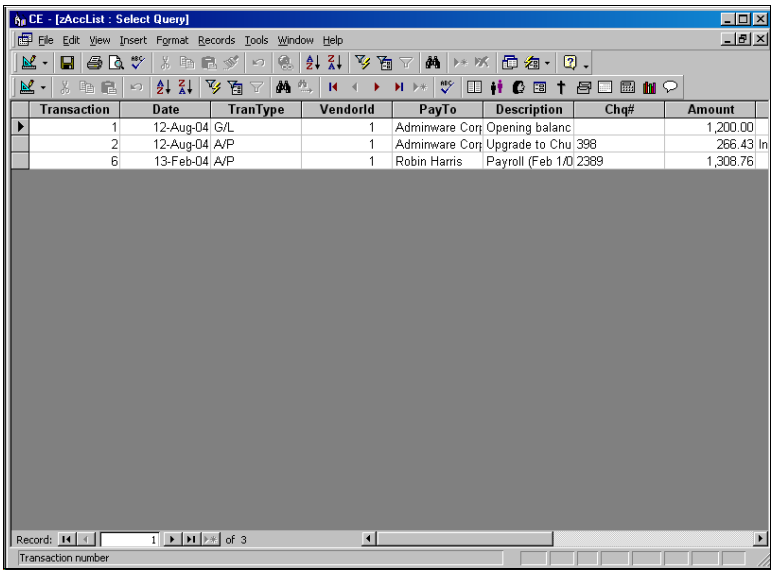
Cheques

This generates a batch of cheques.



Query

The Query option (**Alt-Q**) presents the results as a *query* would.


CE - [zAccList : Select Query]
File Edit View Insert Format Records Tools Window Help
Transaction Date TranType VendorId PayTo Description Chq# Amount
1 12-Aug-04 G/L 1 Adminware Cor Opening balanc 1,200.00
2 12-Aug-04 A/P 1 Adminware Cor Upgrade to Chu 398 266.43 In
6 13-Feb-04 A/P 1 Robin Harris Payroll (Feb 1/0 2389 1,308.76
Record: 1 of 3
Transaction number

Accounting Criteria Leaving all of the selection criteria fields *blank* will cause the *entire* accounting table to be selected.

The *more* fields you provide information to, the *fewer* transactions will be selected.

Criteria Fields

Tran# enter a *range* of transaction numbers to include.

Date enter a *range* of transaction dates to include.

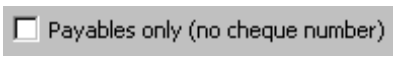
Vendor enter a *range* of vendor id numbers to include.

Chq# enter a *range* of cheque numbers to include.

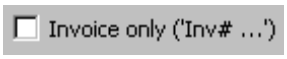
Account enter a *range* of account numbers to include.

TranType select a specific transaction *type*.

Payables only check off if you only want *payables* — those entries that have *no* cheque number yet identified.

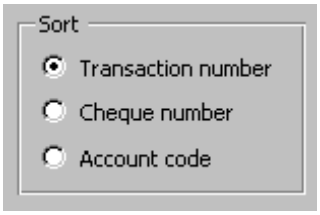


Invoices only check off if you only want *invoice*-type transactions to print.



Sort order

Several different **Sort** order options have been provided.



The final query or report output will be presented in the order chosen.

The Sort options are only available for a Query; all other reports provide the necessary sort order that is appropriate for that report.

Transaction number — Sort by the transaction number.

Cheque number — [If the Cheque field is blank (*null*), then use a value of 0 (zero), otherwise sort on the Cheque field (where any data that contains text is converted to 0), then the Transaction date and Transaction number fields.]

Account code — Sort by account code.

Report Options

The **Report Options** are only available for the Transaction listing, Account details, and Cheque registry form types.

Title — The default Title is the current date. This information prints at the top of each page.

Notes — This information prints only at the very beginning of the first page of the report.

As a reminder of what the report was based on, you might include information on the report's sort order and selection criteria.

Sample Accounting Transactions

Account transactions are either *debits* or *credits*.

In *The Church Executive™*, *debits* are a *positive* (**+**) while *credits* are a *negative* (**–**).

Buy furniture
(cheque)

Newly purchased furniture is a **Fixed Asset**.

Monies are *leaving* a bank account.

A manual entry is made in the Accounting module

Ledger	Description	Debit (+)	Credit (–)
1020	Bank: Chequing		107.00
1560	Furniture	100.00	
2520	GST paid from church	7.00	

Buy office supplies
(Visa)

Newly purchased office supplies are a **General Expense**.

Monies are *leaving* a bank account.

A manual entry is made in the Accounting module

Ledger	Description	Debit (+)	Credit (–)
1040	Bank: VISA account		107.00
5190	Office supplies	100.00	
2520	GST paid from church	7.00	

Pay phone bill
(cheque)

Newly purchased stamps/collections/literature/supplies for re-sale are an **Inventory Asset** until such time as they are sold on an invoice — then they become sales revenue (see Invoice section sample).

A manual entry is made in the Accounting module

Monies are *leaving* a bank account.

Ledger	Description	Debit (+)	Credit (–)
1020	Bank: Chequing		107.00
5030	Telephone expenses	100.00	
2520	GST paid from church	7.00	

Monthly bank service charges

Your monthly bank service charges are withdrawn (automatically by the bank) from your bank account and "charged" against your corresponding expense account.

Monies are *leaving* a bank account.

A manual entry is made in the Accounting module

Ledger	Description	Debit (+)	Credit (–)
1020	Bank: Chequing		10.00
5050	Bank charges	10.00	

Petty Cash ("topping up")

Newly purchased postage for sale or use is considered an **Inventory Asset**.

Monies are *transferred* one bank account to another.

A manual entry is made in the Accounting module

Ledger	Description	Debit (+)	Credit (–)
1020	Bank: Chequing		100.00
1070	Petty cash	100.00	

Miscellaneous expense from Petty Cash

Newly purchased book or magazine is considered a **General Expense**.

Monies are *leaving* a bank account (in this case, the Petty Case account).

A manual entry is made in the Accounting module

Ledger	Description	Debit (+)	Credit (–)
1070	Petty case		53.50
5210	Magazines/Journals/Books	50.00	
2302	GST/HST paid	3.50	